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**IN THE UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF MINNESOTA**

MAR 16 2015

Civil No.

CLERK, U.S. DISTRICT COURT
MINNEAPOLIS, MINNESOTA

UNITED STATES OF AMERICA,

Petitioner,

v.

JOHN K. THORNTON,

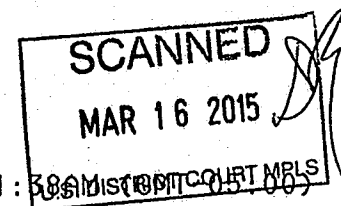
Respondent.

)
)
)
) **DECLARATION OF JEFFREY**
) **WAGNER IN SUPPORT OF**
) **PETITION TO ENFORCE**
) **INTERNAL REVENUE SERVICE**
) **SUMMONS**
)

Jeffrey Wagner declares pursuant to 28 U.S.C. § 1746(1):

1. I am a duly commissioned revenue officer employed in the Small Business/Self Employed Division Midwest Compliance Area of the Internal Revenue Service located at 30 East 7th Street, Saint Paul, Minnesota, 55101.
2. In my capacity as a revenue officer, I am conducting an investigation into the federal income tax liability of Respondent John K. Thornton for the calendar years ending: 2001, 2002, and 2003. In addition, I am conducting an investigation regarding delinquent individual income tax returns for tax periods ending: 2004, 2005, 2006, 2007, 2008, 2009, 2010, 2011, and 2012.
4. In October of 2013, proceedings to enforce an IRS summons issued in connection with this proceeding were commenced before this Court.
5. Most recently, on December 29, 2014 this Court issued an Oder to Show Cause requiring Respondent John K. Thornton to appear on January 27, 2015 at 1:30 p.m. before this Court and show cause why he should not be held in contempt for violating

Attachment A - page 1 of 3



01/26/2015 11:38 AM DISTRICT COURT MRLS

United States District Judge Susan R. Nelson's August 1, 2014 Order enforcing the IRS summons and this Court's November 4, 2014 Order. ECF. No. 69.

6. Since the date of that order, I have attempted to personally serve Respondent John K. Thornton with a copy of the Court's order on the following dates in the following manner:

a. I along with other Revenue Officers attempted to personally serve the Respondent by knocking at the door of the residence at 4128 Utica Ave. S. St. Louis Park, Minnesota, where Respondent had previously been served, and where he admits receiving mail. I attempted service on January 14, 2015 at approximately 1:00 p.m.; on January 15 at approximately 1:30 p.m.; and on January 20 at approximately 6:45 a.m. No one answered the door on any of these occasions. Copies of this Court's Order to Show Cause were left either affixed to the door or wedged in the door on each occasion. Observation of the door on subsequent occasions showed that the copies had been removed from their placement on each occasion.

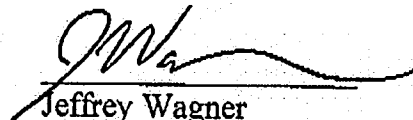
b. Additionally, this Court's Order was sent via first class mail and via certified mail on January 13, 2015. I received the return receipt back on January 23, 2015 signed by John Thornton; the return receipt shows it was delivered on January 20, 2015.

c. I am further informed that representatives of the United States Attorney's Office for the District of Minnesota attempted to send a copy of the Court's order via Federal Express personal delivery (signature required). Federal Express advised the United States Attorney's Office that three unsuccessful attempts were made to deliver the

Order to 4128 Utica Ave. S. St. Louis Park, Minnesota on January 19, 2015 (6:55 a.m. and 8:01 a.m.) and on January 20, 2015 (10:22 a.m.). On each occasion, a notice was posted on the door of the residence advising the occupants that Federal Express had attempted to deliver the package, and that the package could be picked up at the Roseville, Minnesota Federal Express Office.

6. Based on the above, I believe that Respondent John K. Thornton has been notified of the hearing on this Court's Order to Show Cause now scheduled for January 27, 2015 at 1:30 p.m.

Dated: JAN 26 2015


Jeffrey Wagner
Revenue Officer

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MAR 16 2015

CLERK, U.S. DISTRICT COURT
MINNEAPOLIS, MINNESOTA

December 4, 2014

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1 MR. WAGNER: Okay. Rich, do you
2 have the time?

3 MR. WALLIN: I have 9:58 on my
4 watch.

5 MR. WAGNER: Okay. The time is 9:58
6 a.m. The date is December 4, 2014. This is a
7 recorded appearance for -- court order for
8 summons. I am Revenue Officer Jeffrey Wagner.
9 And if I would have everyone else identify
10 themselves.

11 MR. WALLIN: Revenue Officer Richard
12 Wallin.

13 MR. THORNTON: And I'm John
14 Thornton.

15 MR. WAGNER: So -- so we're aware
16 that the recording is -- or we're recording
17 this appearance.

18 Mr. Thornton, is there any reason
19 you can't answer truthfully today, fully and
20 truthfully?

21 MR. THORNTON: I won't be swearing
22 any oaths today.

23 MR. WAGNER: Is there any reason
24 that you wouldn't be able to answer truthfully
25 to my questions?

Audio Recording

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1 MR. THORNTON: As long as I
2 understand the facts.

3 MR. WAGNER: Okay. I understand you
4 have -- based on the court filings in the
5 District Court, you had some concern related to
6 the oath statement. You still need to provide
7 the oath statement. You're not required to
8 swear. You may affirm.

9 MR. THORNTON: I can't do that.
10 It's the same thing. I've got a religious
11 objection, deeply held spiritual beliefs that I
12 hold dearer than anything in my life. It comes
13 from Matthew 5:33 through 37. I will read that
14 into the record.

15 "But I tell you do not swear at an
16 oath at all either by Heaven; for it is God's
17 throne or by earth; for it is his footstool; or
18 by Jerusalem; for it is the city of the great
19 King. Do not swear by your head, for you can
20 not make even one hair white or black. All you
21 need to say is simply yes or no. Anything
22 beyond this comes from the evil one." And
23 that's from Christ.

24 MR. WAGNER: It's a --

25 MR. THORNTON: Also -- also, it's a

Audio Recording

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1 violation of the third commandment from God to
2 swear.

3 MR. WAGNER: Affirming that you're
4 telling the truth is widely regarded as being
5 an acceptable alternative --

6 MR. THORNTON: I understand, but --
7 I understand, but they are the same. And I
8 will not be.

9 MR. WAGNER: Okay. Well, do you
10 have any records as identified in the two
11 summonses that you've been served?

12 MR. THORNTON: I have no books and
13 records that are subject to any Part I,
14 Subtitle A, Income Taxes, for calendar years
15 2001 through 2012 as defined in 26 U.S.C.
16 7701(a)23 taxable year. Specifically, I have
17 no taxable year liability for those calendar
18 years upon the basis of which the income tax is
19 computed under Subtitle A. I have no known
20 legal duty to act as withholding agent being
21 any person required to deduct and withhold any
22 tax as defined in 26 U.S.C. 7701. Withholding
23 agent -- the term of the "holding agent" means
24 any person required to deduct and withhold any
25 tax under the provisions of Sections 1441, 42,

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1 43, or 1461.

2 The only subtitled parties are
3 identified specifically in 26 U.S.C. 7701(a)16
4 that are required to have money withheld, of
5 which none of these are me.

6 MR. WAGNER: Do you have any records
7 as identified in the summons?

8 MR. THORNTON: Asked and answered.

9 MR. WAGNER: I'm looking here at the
10 summons. The summons references bank
11 statements, checkbooks, canceled checks,
12 savings account, passbooks, certificates of
13 deposit, deeds, vehicle registration
14 certificates, investment documents, insurance
15 policies related to the tax liability, which
16 does exist for you for 2001, '02 and '03. Do
17 you have any of those records?

18 MR. THORNTON: I have no books and
19 records that have anything to do with any
20 taxable year liability under Subtitle A, Part
21 I, Income Taxes.

22 MR. WAGNER: Regarding the
23 individual income tax return summons, do you
24 have any records related to 2004 through 2012
25 pertaining to your income?

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1 MR. THORNTON: Again, I have no
2 books and records that have anything to do with
3 any taxable year liability under Subtitle A,
4 Part I, Income Taxes.

5 MR. WALLIN: May I ask a question?

6 MR. WAGNER: Yes.

7 MR. WALLIN: You're concerned with
8 the substitute for return periods for the old
9 taxes. We're looking for information on
10 current year -- those -- those documents that
11 are requested concerning --

12 MR. THORNTON: Yes.

13 MR. WALLIN: -- current year things
14 and not old stuff.

15 MR. THORNTON: And I have no books
16 and records that have anything to do with any
17 taxable year liability under Subtitle A, Part
18 I, Income Taxes.

19 MR. WALLIN: We're not talking
20 taxable liability right now.

21 MR. THORNTON: I'm talking about the
22 -- the unambiguous code under Title 26, which
23 references taxable year liability. And I have
24 no books and records for those years related to
25 any taxable year liability.

Audio Recording

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1 MR. WAGNER: This pertains to
2 whether or not you have -- there's an
3 assessment, which already exists against you,
4 Mr. Thornton, for taxes for those years. The
5 purpose of this is to determine your -- to
6 determine -- to ascertain collection
7 information. So that's why we're asking. I
8 think that's what Mr. Wallin is trying to get
9 at. So . . .

10 MR. WALLIN: And there's two issues,
11 really: The income tax issue and the
12 collection information statement issue. You
13 have two summonses that were served. So,
14 although your answer -- I can understand your
15 answer for the income tax information.
16 Although I, perhaps, don't agree with it, I
17 understand your answer. But, still, we have
18 the collection information statement summons
19 that requires your participation and
20 cooperation.

21 MR. THORNTON: Well, these are the
22 only facts I understand. I have no books and
23 records that are subject to any Part I,
24 Subtitle A, Income Taxes, for the calendar
25 years 2001 through 2012, as defined in

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1 26 U.S.C. 7701(a)23, taxable year.
2 Specifically, I have no taxable year liability
3 for the calendar years, as mentioned before,
4 upon the basis of which the income tax is
5 computed under Subtitle A. I have no known
6 legal duty to act as withholding agent being
7 any person required to deduct and withhold any
8 tax. As defined in 26 U.S.C. 7701(a)16,
9 withholding agent the term of "withholding
10 agent" means any person required to deduct any
11 withhold any tax under the provisions of
12 section 1441, 42, 43, and 1461. And,
13 specifically, 1441 references withholding of
14 tax and nonresident aliens. 1442 references
15 withholding tax of foreign corporations. 26
16 1443 26 references foreign tax exempt
17 organizations.

18 MR. WAGNER: Mr. Thornton, we're at
19 a point where, I mean, one, we need to -- we're
20 permitted to take testimony when we issue an
21 administrative summons under oath. We can make
22 accommodation for religious exemption. And
23 I've offered that to you by your -- offering
24 you the ability to affirm that the information
25 that you would be providing through testimony

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1 would be the -- the truth.

2 MR. THORNTON: I'm giving you the
3 truth as -- the only facts I understand right
4 now, I'm giving --

5 MR. WAGNER: I need to administer
6 the oath statement, which indicates that you,
7 you know, do solemnly affirm that the
8 information that you give will be the truth.

9 MR. THORNTON: I can not swear any
10 oaths.

11 MR. WAGNER: It's not a -- it's not
12 swearing. It's an affirmation.

13 MR. THORNTON: It's the same. Under
14 Title 18, it's identical.

15 MR. WAGNER: It is for purposes of,
16 you know, saying that it's the truth, yes.
17 but --

18 MR. THORNTON: There must exist a
19 substitute for return under 6020(b),
20 administrator of record, three forms being
21 44 --

22 MR. WAGNER: I'm not getting to
23 that, sir. If you would hold on -- if you
24 would hold on here. Before we need to proceed
25 any further, you don't have any records. I

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1 asked you that. You're required to provide
2 records and incidentally summonses.

3 MR. THORNTON: And I've explained
4 that I have no books and records.

5 MR. WAGNER: So you don't --

6 MR. THORNTON: Anything to do with
7 any taxable year liability under Subtitle A,
8 Part I, Income Taxes.

9 MR. WAGNER: In addition, anything
10 that you say, I need to have you under oath
11 when you state it.

12 MR. THORNTON: I can not swear an
13 oath.

14 MR. WAGNER: Okay.

15 MR. THORNTON: It violates my
16 religious us -- deeply held religious beliefs.

17 MR. WAGNER: Mr. Wallin --

18 MR. THORNTON: They mean more to me
19 than anything.

20 MR. WAGNER: I don't see how we can
21 proceed if you're unwilling to administer -- or
22 to participate in the oath statement.

23 MR. THORNTON: Well, you had several
24 days' notice, the information I have for this
25 inquisitorial hearing today. And you could

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1 have filed with Judge Leyoung any questions you
2 had as to the authority to ask -- Judge Leyoung
3 could have ruled on them before today, which
4 you didn't. You must have a regulation or
5 statute in United States for your questions.
6 And you provided me none. I also stated I will
7 be cooperating with facts that I know the truth
8 and nothing else. But I know -- I will -- I am
9 cooperating with facts that I know to be true
10 and nothing else. I also made it clear in my
11 filings that I can not and will not swear an
12 oath or affirmation. It violates my
13 deeply-held religious beliefs.

14 MR. WAGNER: What's your position?

15 MR. WALLIN: I think we still answer
16 -- ask these questions on your questionnaire
17 that you've prepared in advance.

18 MR. WAGNER: Sure.

19 MR. WALLIN: With the understanding
20 that he has no -- brought documentation along
21 with him to --

22 MR. WAGNER: I will state,
23 Mr. Thornton, you know, we will be making our
24 filing with the Court either way, as you
25 probably know.

Audio Recording

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1 MR. THORNTON: Sure.

2 MR. WAGNER: And I will need to
3 indicate in such -- you know, the Government's
4 not satisfied that you're not -- I will
5 continue with the questions. But, you know,
6 we're required to get an oath statement,
7 generally. And I suppose we can continue
8 without that. So I'll proceed with my
9 questions.

10 At what address do you reside?

11 MR. THORNTON: I don't reside
12 anywhere.

13 MR. WAGNER: Where do you live?

14 MR. THORNTON: I live in my wife's
15 home.

16 MR. WAGNER: And where is your
17 wife's home located?

18 MR. THORNTON: In St. Louis Park,
19 Minnesota.

20 MR. WAGNER: And the address?

21 MR. THORNTON: I believe it's 4128
22 Utica Avenue South.

23 MR. WAGNER: I'm going to move the
24 recorder close. If you could speak loudly so
25 our recorder can hear you, I would appreciate

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1 it.

2 What is your date of birth?

3 MR. THORNTON: I wasn't there at the
4 time. I don't know.

5 MR. WAGNER: You don't know when you
6 were born?

7 MR. THORNTON: It's on a birth
8 certificate.

9 MR. WAGNER: Okay. Where were you
10 born?

11 MR. THORNTON: I don't know.

12 MR. WAGNER: You don't know?

13 MR. THORNTON: No. I was just being
14 born. I don't know where I was born, no.

15 MR. WAGNER: Okay. What's your
16 occupation?

17 MR. THORNTON: It's not really
18 relevant. I have no books and records that
19 have anything to do with any subtitle -- with
20 any taxable year liability under Subtitle A,
21 Part I, Income Taxes.

22 MR. WAGNER: So --

23 MR. THORNTON: And by the way, all
24 these questions are being answered under
25 threat, duress and coercion. I want that to be

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1 made very clear.

2 MR. WAGNER: Okay. So your
3 occupation again?

4 MR. THORNTON: I have no books and
5 records that have anything to do with any
6 taxable year liability under Subtitle A, Part
7 I, Income Taxes. Under threat, duress and
8 coercion. I provided my response. Any other
9 questions?

10 MR. WAGNER: What do you do for
11 employment?

12 MR. THORNTON: I have no books and
13 records that have anything to do with any
14 taxable year liability under Subtitle A, Part
15 I, Income Taxes. I don't have enough facts.

16 MR. WAGNER: What's your level of
17 education?

18 MR. THORNTON: I have no books and
19 records that have anything to do with any
20 taxable year liability under Subtitle A, Part
21 I, Income Taxes.

22 MR. WAGNER: Do you have a spousal
23 property agreement or similar type of
24 agreement?

25 MR. THORNTON: I have no books and

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1 records that are subject to any Part I,
2 Subtitle A, Income Taxes, for calendar years
3 2001 through 2012, as defined in 26 U.S.C.
4 7701(a)23 taxable year. And, specifically, I
5 have no taxable year liability for the calendar
6 years 2001 through 2012, upon the basis of
7 which taxable income is computed under Subtitle
8 A.

9 MR. WAGNER: Who pays for the
10 household bills?

11 MR. THORNTON: I have no books and
12 records that have anything to do with any
13 taxable year liability under Subtitle A, Part
14 I, Income Taxes.

15 MR. WAGNER: Who pays the utility
16 bills?

17 MR. THORNTON: I have no books and
18 records that are subject to any Part I,
19 Subtitle A, Income Taxes, for calendar years
20 2001 through 2012, as defined in 26 U.S.C.
21 7701(a)23, taxable year. And, specifically, I
22 have no taxable year liability for the calendar
23 years 2001 through 2012, upon the basis of
24 which taxable income is computed under Subtitle
25 A.

Audio Recording

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1 MR. WAGNER: Do you have a mortgage?

2 MR. THORNTON: I have no books and
3 records that have anything to do with any
4 taxable year liability under Subtitle A, Part
5 I, Income Taxes.

6 MR. WAGNER: Do you have a
7 homeowner's policy?

8 MR. THORNTON: I have no books and
9 records that anything to do with any taxable
10 year liability under Subtitle A, Part I, Income
11 Taxes.

12 MR. WAGNER: Who pays your
13 homeowner's insurance?

14 MR. THORNTON: I have no books and
15 records that are subject to any Part I,
16 Subtitle A, Income Taxes, for calendar years
17 2001 through 2012, as defined in 26 U.S.C.
18 7701(a)23 taxable year. And, specifically, I
19 have no taxable year liability for the tax --
20 for the calendar years 2001 through 2012, upon
21 the basis of which taxable income is computed
22 under Subtitle A.

23 MR. WAGNER: Who pays when you go
24 out to eat?

25 MR. THORNTON: I have no books and

Audio Recording

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1 records that have anything to do with any
2 taxable year liability under Subtitle A, Part
3 I, Income Taxes.

4 MR. WAGNER: Where do you handle
5 your financial transactions?

6 MR. THORNTON: I have no books and
7 records that have anything to do with any
8 taxable year liability under Subtitle A, Part
9 I, Income Taxes.

10 MR. WAGNER: Where do you keep your
11 banking or financial accounts?

12 MR. THORNTON: I have no books and
13 records that are subject to any Part I,
14 Subtitle A, Income Taxes, for the calendar
15 years 2001 through 2012, as defined in
16 26 U.S.C. 7701(a)23 taxable year. And,
17 specifically, I have no taxable year liability
18 for the calendar years 2001 through 2012, upon
19 the basis of which taxable income is computed
20 under Subtitle A.

21 MR. WAGNER: What investments do you
22 maintain?

23 MR. THORNTON: I have no books and
24 records that have anything to do with any
25 taxable year liability under Subtitle A, Part

Audio Recording

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1 I, Income Taxes.

2 MR. WAGNER: What real property do
3 you own?

4 MR. THORNTON: I have no books and
5 records that have anything to do with any
6 taxable year liability under Subtitle A, Part
7 I, Income Taxes.

8 MR. WAGNER: Please describe what
9 property and possessions you own.

10 MR. THORNTON: I have no books and
11 records that are subject to any Part I,
12 Subtitle A, Income Taxes, for the calendar
13 years 2001 to 2012, as defined in 26 U.S.C.
14 7701(a)23, taxable year. And, specifically, I
15 have no taxable year liability for the calendar
16 years 2001 through 2012, upon the basis of
17 which the income tax is computed under Subtitle
18 A.

19 MR. WAGNER: Do you have any
20 vehicles, cars, trucks, motorcycles, trailers,
21 boats, or aircraft?

22 MR. THORNTON: I have no books and
23 records that have anything to do with any
24 taxable year liability under Subtitle A, Part
25 I, Income Taxes.

Audio Recording

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1 MR. WAGNER: Do you have any type of
2 vehicle loan?

3 MR. THORNTON: I have no books and
4 no records that have anything to do with any
5 taxable year liability under Subtitle A, Part
6 I, Income Taxes.

7 MR. WAGNER: Are you the beneficiary
8 of a trust?

9 MR. THORNTON: I have no books and
10 records that are subject to any Part I,
11 Subtitle A, Income Taxes, for calendar years
12 2001 through 2012 as defined in 26 U.S.C.
13 7701(a)23 taxable year. And, specifically, I
14 have no taxable year liability for the calendar
15 years 2001 to 2012, upon the basis of which
16 taxable income is computed under Subtitle A.

17 MR. WAGNER: Are you the beneficiary
18 of a trust, estate, or life insurance policy?

19 MR. THORNTON: I have no known legal
20 duty to act as a withholding agent being any
21 person required to deduct and withhold any
22 taxes defined in 26 U.S.C. 7701(a)16.
23 Withholding agent, the term "withholding
24 agent," meaning any person required to deduct
25 and withhold any tax under the provisions of

Audio Recording

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1 Section 1441, 1442, 1443 or 1461. The only
2 Subtitle A parties identified, and,
3 specifically, in 26 U.S.C. 7701(a)16, money
4 withheld for any tax of which none of these
5 applies to none of these parties.

6 MR. WAGNER: Have you contributed to
7 a trust?

8 MR. THORNTON: I have no books and
9 records that have anything to do with any
10 taxable year liability under Subtitle A, Part
11 I, Income Taxes.

12 MR. WAGNER: Are you a trustee or
13 fiduciary?

14 MR. THORNTON: I have no books and
15 records that are subject to any Part I,
16 Subtitle A, Income Tax, for the calendar years
17 2001 through 2012 as defined in 26 U.S.C.
18 7701(a)23 taxable year. And, specifically, I
19 have no taxable year liability for the calendar
20 years 2001 through 2012, upon the basis of
21 which the taxable income is computed under
22 Subtitle A.

23 MR. WAGNER: Describe the transfer
24 of ownership of any assets or property
25 previously owned.

Audio Recording

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1 MR. THORNTON: I have no books and
2 records that have anything to do with any
3 taxable year liability under Subtitle A, Part
4 I, Income Taxes.

5 MR. WALLIN: Let me interrupt for a
6 second. I see you've put -- is that a
7 telephone that you've just taken out and put on
8 the desk?

9 MR. THORNTON: It is. It was
10 falling off my belt.

11 MR. WALLIN: Okay. So it's not
12 connected to anyone?

13 MR. THORNTON: No. It's on silent.

14 MR. WALLIN: Okay. Thank you.

15 MR. THORNTON: Uh-huh.

16 MR. WAGNER: Thank you, Mr. Wallin.
17 Who uses the credit cards in your
18 household?

19 MR. THORNTON: I have no books and
20 records that have anything to do with any
21 taxable year liability under Subtitle A, Part
22 I, Income Taxes.

23 MR. WAGNER: Do you have any credit
24 cards?

25 MR. THORNTON: I have no books and

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1 records that are subject to any Part I,
2 Subtitle A, Income Taxes, for the calendar
3 years 2001 through 2012, as defined in
4 26 U.S.C. 7701(a)23 taxable year. And,
5 specifically, I have no taxable year liability
6 for the -- for the calendar years 2001 through
7 2012, upon the basis of which the taxable
8 income is computed under Subtitle A.

9 MR. WAGNER: Do you have a driver's
10 license?

11 MR. THORNTON: I have no books and
12 records that have anything to do with any
13 taxable year liability under Subtitle A, Part
14 I, Incomes Taxes.

15 MR. WAGNER: Describe the vehicles
16 you own or have interest in.

17 MR. THORNTON: I have no books or
18 records that are subject to any Part I,
19 Subtitle A, Income Taxes, for the calendar
20 years 2001 through 2012 as defined in
21 26 U.S.C. 7701(a)23 taxable year. And,
22 specifically, I have no taxable year liability
23 for the calendar years of 2001 through 2012,
24 upon the basis of which the taxable income is
25 computed under Subtitle A.

Audio Recording

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1 MR. WAGNER: What vehicles do you
2 drive?

3 MR. THORNTON: I have no books and
4 records that have anything to do with any
5 taxable year liability under Subtitle A, Part
6 I, Income Taxes.

7 MR. WAGNER: How did you arrive at
8 your appearance today?

9 MR. THORNTON: I have no known legal
10 duty to act as a withholding agent being any
11 person required to deduct and withhold any
12 taxes defined in 26 U.S.C. 7701 (a)16.
13 Withholding agent, the term "withholding agent"
14 meaning any person required to deduct and
15 withhold any tax under the provisions of
16 Section 1441, 1442, 1443, 1461.

17 MR. WAGNER: What are your sources
18 of income?

19 MR. THORNTON: I have no books and
20 records that have anything to do with any
21 taxable year liability under Subtitle A, Part
22 I, Income Taxes.

23 MR. WAGNER: When did you last file
24 a tax return?

25 MR. THORNTON: I have no books and

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1 records that are subject to any Part I,
2 Subtitle A, Income Tax, for calendar years 2001
3 through 2012, as defined in 26 U.S.C. 7701
4 (a)23 taxable year. And, specifically, I have
5 no taxable year liability for calendar years
6 2001 through 2012, upon the basis of which the
7 taxable income is computed under Subtitle A.

8 MR. WAGNER: Did you file your
9 individual income tax returns for 2003 to '13?

10 MR. THORNTON: I have no known legal
11 duty to act as a withholding agent being any
12 person required to deduct any withholding taxes
13 defined in 26 U.S.C. 7701 (a)16. I have no
14 books and records that have anything to do with
15 any taxable year liability under Subtitle A,
16 Part I, Income Taxes.

17 MR. WAGNER: Well, those are some of
18 the questions we have prepared here. I guess
19 it's my -- my perspective, Mr. Thornton, that
20 this is, you know, not a meaningful response to
21 our summons.

22 MR. THORNTON: Well, there must
23 exist a substitute for return under 6020(b) in
24 the administrative record three forms being
25 Form 4549, Form 886(a) and sign form 13496, as

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1 a minimum as mandated by the chief council,
2 notice CC2005-005. But you seem to have chosen
3 to ignore the chief law officer for the IRS,
4 which there's nothing I can do about that. But
5 if you followed CC2005-005, then maybe I would
6 have some understanding of what books and
7 records are subject to Part I, Subtitle A,
8 Income Taxes.

9 MR. WAGNER: Mr. Thornton, the
10 summons has been enforced and you've been given
11 an opportunity to comply before the Court holds
12 you in contempt. And it's my goal today to try
13 to get you to meaningfully respond to our
14 questions and provide records.

15 MR. THORNTON: I've provided my
16 responses.

17 MR. WAGNER: Okay. Do you have
18 anything further, Mr. Wallin?

19 MR. WALLIN: Well, I see you have a
20 prepared statement that -- for most of these
21 questions, a prepared answer. Did you prepare
22 that with your own legal research or did you
23 have somebody help you?

24 MR. THORNTON: I have no books and
25 records that have anything to do with any

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1 taxable year liability under Subtitle A, Part
2 I, Income Taxes.

3 MR. WALLIN: What is that record
4 you're reading from, then, if you have no
5 documents? You have that record there.

6 MR. THORNTON: It's from Title 26.
7 I have no books and records that are subject to
8 any Part I, Subtitle A, Income Taxes, for
9 calendar years -- you must recognize this.
10 This is out of Title 26, the unambiguous code.
11 I have no books and records that are subject to
12 any Part I, Subtitle A, Income Taxes, for the
13 calendar years 2001 through 2012, as defined in
14 26 U.S.C. 7701(a)23 taxable year. And,
15 specifically, I have no taxable year liability
16 for the calendar years 2001 through 2012, upon
17 the basis of which the taxable income is
18 computed under Subtitle A.

19 MR. WALLIN: And is that a fact or
20 is that an opinion?

21 MR. THORNTON: That's a fact.

22 MR. WALLIN: And what do you base
23 that fact on? Is it with counsel -- being
24 counseled by a tax professional or your own
25 personal --

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1 MR. THORNTON: I have no -- I have
2 no books and records that have anything to do
3 with any taxable year liability under Subtitle
4 A, Part I, Income Taxes.

5 MR. WALLIN: Well, I didn't ask you
6 that, though. I asked you if you had a trained
7 professional give you --

8 MR. THORNTON: I provided my
9 response.

10 MR. WALLIN: Okay. Thank you.

11 MR. WAGNER: Yeah. I don't think we
12 have anything further.

13 MR. THORNTON: Okay.

14 MR. WAGNER: I don't believe --
15 well, I am -- I'm certainly not satisfied with
16 the responses, and the filing in the District
17 Court will reflect that.

18 MR. THORNTON: Well, as you -- as I
19 said, Mr. Wagner, you had several days notice.
20 Information I have for this inquisitorial
21 hearing today. And you could have filed in
22 with Judge Leyoung for any questions. You
23 have -- to ask Judge Leyoung, could have ruled
24 on them for a day, which you didn't do. You
25 must have a regulation or statute of the United

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1 States for your questions. And you provided
2 none to me. I'm cooperating with the facts
3 that I know to be true and nothing else.

4 MR. WAGNER: Anything further?

5 MR. WALLIN: Well, I think most of
6 the -- the justification for these questions
7 were printed on the back of the summons.

8 MR. WAGNER: And as identified in
9 the filings with the District Court with the
10 lawful authority to summons and compel
11 testimony and provide records.

12 MR. THORNTON: And I'm providing you
13 my testimony.

14 MR. WAGNER: Well, the United States
15 is not satisfied and we'll -- we'll have that
16 -- that will be indicated in the filing to the
17 District Court.

18 I don't have anything further,
19 Mr. Thornton. So . . .

20 MR. THORNTON: Are you concluding
21 the meeting?

22 MR. WAGNER: I'm concluding the
23 meeting.

24 MR. THORNTON: Okay.

25 MR. WALLIN: It is 10:21.

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1 MR. WAGNER: 10:21 a.m.

2 MR. THORNTON: I'd like to go in and
3 sit in with my wife as a -- and observe her --

4 MR. WAGNER: She can come in here if
5 she would like, sir. But as an observer, yes.

6 MR. THORNTON: Can we get one more
7 chair in here? There's going to be a
8 third-party coming in here as well as a
9 third-party witness.

10 MR. WAGNER: We can get as many
11 chairs as we need.

12 MR. THORNTON: Okay.

13 MR. WAGNER: If you would join me
14 just for a second, Rich.

15 MR. WALLIN: Okay.

16 MR. WAGNER: We'll be right back.

17 JOHN: Okay. Did they talk to you?

18 MRS. THORNTON: No. They were
19 waiting for -- they only had one recording
20 device.

21 MR. THORNTON: They used to have
22 reel to reel, but they kind of moved up in
23 technology.

24 MR. JOHN: That's what I expect.

25 MRS. THORNTON: I was going to say,

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1 when the gal said that we could -- we had to
2 wait, I was going to -- said to John, I said,
3 "Well, can we go in there, then, if they only
4 have one recording device?"

5 MR. THORNTON: And I did not swear
6 or affirm.

7 MRS. THORNTON: They offered that?

8 MR. THORNTON: Uh-huh. We just
9 small chatted away with how they were there in
10 the room.

11 MR. JOHN: Oh, yeah.

12 MR. THORNTON: I kind of found it
13 incredulous that they only have one recording
14 device. Isn't that just bizarre?

15 MR. JOHN: Yeah. Remember he was
16 asking about --

17 MR. THORNTON: That's why they
18 couldn't conduct the interview over there
19 because they didn't have a second recording
20 device.

21 MR. WAGNER: Okay. We're commencing
22 at 10:24 a.m., the 4th of December 2014, for
23 the court-enforced summons to Crisandra J.
24 Thornton. This is Revenue Officer Jeffrey
25 Wagner conducting the interview. And if

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1 everyone would identify themselves.

2 MR. WALLIN: Richard Wallin, Revenue
3 Officer. I'm John. I'm their friend.

4 MR. THORNTON: I'm John Thornton.

5 MRS. THORNTON: Crisandra Thornton.

6 MR. WAGNER: And just so everyone,
7 if you speak, Crisandra, just make sure it's
8 loud enough so the recorder can hear it. And
9 just -- just so everyone's aware, John and
10 John, you're both witnesses. So, you know,
11 please do not interrupt the appearance. If you
12 do interrupt it, we'll ask you to leave.

13 So -- so we're recording the audio.
14 Is there any reason you can't answer truthfully
15 today?

16 MRS. THORNTON: No, there's not.

17 MR. WAGNER: Okay. Well, you're
18 appearing incidental to the summons, so we need
19 to administer the oath statement.

20 MRS. THORNTON: I'm not going to
21 take the oath.

22 MR. WAGNER: Okay. For what reason?

23 MRS. THORNTON: Religious reasons.

24 MR. WAGNER: Okay. We have the
25 alternative of having you affirm, make an

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1 affirmation in lieu of swearing.

2 MRS. THORNTON: I'm opposed to that
3 as well.

4 MR. WAGNER: Okay. Well --

5 MRS. THORNTON: But I've already --
6 you've asked me if I'm going to speak the truth
7 today, and I've already said I will. So . . .

8 MR. WAGNER: Okay. Well, we can go
9 through the questions, but I'm just telling
10 you, generally speaking, an affirmation is an
11 acceptable alternative to the -- to swearing an
12 oath. So, you know, the government still
13 wishes for you to make an affirmation before we
14 continue, but we --

15 MRS. THORNTON: I've already stated
16 that I will speak the truth. You've asked me
17 that and I've answered it.

18 MR. WAGNER: Okay. At what address
19 do you reside?

20 MRS. THORNTON: 4128 Utica Avenue
21 South, St. Louis Park.

22 MR. WAGNER: And your occupation?

23 MRS. THORNTON: Manager of human
24 resources.

25 MR. WAGNER: And we're just taking

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1 notes. So if we pause, that's the reason.

2 Where are you employed?

3 MRS. THORNTON: Consulting
4 Radiologists.

5 MR. WAGNER: And how long have you
6 been employed there?

7 MRS. THORNTON: Since March of '03.

8 MR. WAGNER: What's the address of
9 where you work?

10 MRS. THORNTON: 1221 Nicollet Mall,
11 Minneapolis 55403.

12 MR. WAGNER: And your level of
13 education?

14 MRS. THORNTON: High school, plus
15 some college.

16 MR. WAGNER: And your relationship
17 to John Thornton?

18 MRS. THORNTON: He is my husband.

19 MR. WAGNER: And where were you
20 married, what county?

21 MRS. THORNTON: Hennepin County.

22 MR. WAGNER: Okay. And when?

23 MRS. THORNTON: October 3, 1998.

24 MR. WAGNER: Where do you do your
25 banking or keep your financial accounts?

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1 MRS. THORNTON: Wells Fargo.

2 MR. WAGNER: Do you keep accounts at
3 any other financial institution?

4 MRS. THORNTON: Not bank accounts,
5 no. I have information regarding my retirement
6 plans.

7 MR. WAGNER: Okay.

8 MRS. THORNTON: Yeah.

9 MR. WAGNER: We can take a look at
10 that when we're finished with the questions. I
11 appreciate that. But you don't have any
12 financial accounts at any other financial
13 institution or credit union or anything like
14 that?

15 MRS. THORNTON: No.

16 MR. WAGNER: With the exception of
17 the investments --

18 MRS. THORNTON: Correct.

19 MR. WAGNER: -- and retirement
20 accounts?

21 MRS. THORNTON: Correct.

22 MR. WAGNER: Do you have any
23 children?

24 MRS. THORNTON: No.

25 MR. WAGNER: And what's your

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1 husband, John Thornton's, occupation?

2 MRS. THORNTON: He's -- he is my
3 husband. He's my -- he's my husband. He's my
4 spouse.

5 MR. WAGNER: But what does he do?
6 What's his occupation?

7 MRS. THORNTON: I'm not -- I'm not
8 sure how to answer that.

9 MR. WAGNER: So you don't -- how
10 does he -- does he earn any income?

11 MRS. THORNTON: I'm not aware of any
12 of his -- I'm not privy to his financial
13 situation or his -- any income, as you may
14 define it.

15 MR. WAGNER: Does he have any
16 training or does he do anything? What does he
17 do with his time?

18 MRS. THORNTON: He -- well, he takes
19 care of me. He takes care of our dog. He
20 takes care of our home.

21 MR. WAGNER: Anything else?

22 MRS. THORNTON: Not -- right now,
23 no. That's it.

24 MR. WAGNER: Has he previously had
25 an occupation or done anything else besides --

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1 MRS. THORNTON: He has an education
2 in -- in computer science and with a math
3 minor.

4 MR. WAGNER: When's the last time he
5 worked?

6 MRS. THORNTON: I'm not sure. I'm
7 not -- I don't recall.

8 MR. WAGNER: So he's not currently
9 employed?

10 MRS. THORNTON: Not at this time.

11 MR. WAGNER: Okay. Does he keep an
12 office or other place of business?

13 MRS. THORNTON: (No response.)

14 MR. WAGNER: Where does he keep his
15 banking or handle his financial transactions,
16 referring to your husband John Thornton?

17 MRS. THORNTON: I'm not privy to his
18 financial information.

19 MR. WAGNER: Who pays the household
20 bills?

21 MRS. THORNTON: I do.

22 MR. WAGNER: Does your husband, John
23 Thornton, pay any bills?

24 MRS. THORNTON: I have all of the
25 information here for you to review.

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1 MR. WAGNER: Okay. And I --

2 MRS. THORNTON: So I'll --

3 MR. WAGNER: We'll take a look at
4 that.

5 MRS. THORNTON: Yes. But you'll see
6 that I pay the household bills.

7 MR. WAGNER: Okay. Does he pay any
8 bills?

9 MRS. THORNTON: I pay all of the
10 household bills.

11 MR. WAGNER: You pay all of them?

12 MRS. THORNTON: Uh-huh.

13 MR. WAGNER: Do you have a mortgage?

14 MRS. THORNTON: I do.

15 MR. WAGNER: Okay. Who pays it?

16 MRS. THORNTON: I do.

17 MR. WAGNER: Does your husband,
18 John, contribute anything to it?

19 MRS. THORNTON: He does not.

20 MR. THORNTON: Can I run to the
21 bathroom, guys? Does this door open so I can
22 go back and forth?

23 MR. WAGNER: Yes. Yes.

24 MR. WALLIN: You'll have to knock.
25 It's right straight through the hallway past

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1 the elevator. Straight ahead and it's to your
2 right --

3 MR. THORNTON: Okay. Thank you.

4 MR. WALLIN: -- before you get to
5 the next door.

6 MR. WAGNER: Mr. Thornton is leaving
7 to use the restroom. Note the time here.

8 MR. WALLIN: 10:31.

9 MR. WAGNER: At 10:31, and we're
10 continuing.

11 Okay. Who's the mortgage through?

12 MRS. THORNTON: CitiMortgage.

13 MR. WAGNER: Do you have a
14 homeowner's policy?

15 MRS. THORNTON: Yes. Insurance
16 policy, you mean?

17 MR. WAGNER: Yes, a homeowner's
18 policy.

19 MRS. THORNTON: Yes.

20 MR. WAGNER: Who is it through?

21 MRS. THORNTON: Allied, I believe.

22 MR. WAGNER: Allied?

23 MRS. THORNTON: Insurance.

24 MR. WAGNER: Do you know where
25 they're based or where -- where do you send the

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1 payments?

2 MRS. THORNTON: I believe they're in
3 Iowa.

4 MR. WAGNER: Okay. And
5 CitiMortgage, do you have any idea where
6 they're based? It's a large national
7 corporation.

8 MRS. THORNTON: Where do I send the
9 mortgage check. You know what? I don't
10 honestly know where I send the mortgage check,
11 but there should be -- and, again, in here it
12 should be.

13 MR. WAGNER: Is it a check or is it
14 an electronic payment?

15 MRS. THORNTON: No. I pay by check.

16 MR. WAGNER: Okay. And the
17 homeowner's insurance bill, do you pay that?

18 MRS. THORNTON: I do.

19 MR. WAGNER: When you go out to eat,
20 who pays? Who pays for the bills?

21 MRS. THORNTON: I don't know.
22 That's a ridiculous question. I pay sometimes.
23 I mean, it's depending -- if we're going out
24 with John, John may pay. I don't -- I guess
25 I'm not --

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1 MR. WAGNER: John, referring to your
2 husband or --

3 MRS. THORNTON: No. John -- I'm
4 just saying --

5 MR. WAGNER: Your friend John?

6 MRS. THORNTON: Yes. Depending who
7 we're out to dinner with. I mean, it might
8 be -- I might pay or the --

9 MR. WAGNER: Does your husband, John
10 Thornton, ever pay for -- for the --

11 MRS. THORNTON: Not that I recall,
12 not -- I mean, nothing recent, that I can think
13 of.

14 MR. WAGNER: Okay. So would you say
15 you usually pay when you go out to eat?

16 MRS. THORNTON: I typically do.

17 MR. WAGNER: Okay. What type of
18 investments does your husband, John Thornton,
19 have?

20 MRS. THORNTON: I'm not aware of any
21 investments he may have.

22 MR. WAGNER: Does John Thornton have
23 any investment in any precious metals or any
24 other investments?

25 MRS. THORNTON: I have no knowledge

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1 of that.

2 MR. WAGNER: Do you or John
3 Thornton, your husband, own, keep, maintain or
4 have any precious metals?

5 MRS. THORNTON: No, not that I -- I
6 don't, and not that I'm aware of as far as my
7 husband.

8 MR. WAGNER: You don't keep any in
9 your household or have any control over any?

10 MRS. THORNTON: No.

11 MR. WAGNER: Okay. What assets and
12 possessions does John Thornton, your husband,
13 own or have interest in?

14 MRS. THORNTON: None that I'm aware
15 of.

16 MR. WAGNER: What about the
17 household effects, your personal belongings and
18 such, are those owned jointly or are those just
19 yours?

20 MRS. THORNTON: Are you talk -- like
21 our furniture and things like that?

22 MR. WAGNER: Sure. Anything else in
23 the household.

24 MRS. THORNTON: Most, actually, it's
25 mine. I -- I own the house. I own the

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1 contents of the house.

2 MR. WAGNER: Okay. Does your
3 husband, John Thornton, own or have interest in
4 any real property?

5 MRS. THORNTON: No, not that I'm
6 aware of.

7 MR. WAGNER: Does your husband, John
8 Thornton, own or have any interest in any
9 vehicles, cars, trucks, motorcycles, trailers,
10 boats, or aircraft?

11 MRS. THORNTON: No, not that I'm
12 aware of.

13 MR. WAGNER: Does John Thornton --
14 excuse me. Is John Thornton the beneficiary of
15 a trust?

16 MRS. THORNTON: No, not that I'm
17 aware of.

18 MR. WAGNER: Is John Thornton the
19 beneficiary of an estate or life insurance
20 policy?

21 MRS. THORNTON: Not that I'm aware
22 of.

23 MR. WAGNER: Do you have a life
24 insurance policy?

25 MRS. THORNTON: I do.

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1 MR. WAGNER: Who's the beneficiary?

2 MRS. THORNTON: My parents and my
3 sister.

4 MR. WAGNER: Is John Thornton a
5 contributor to any trust?

6 MRS. THORNTON: Not that I'm aware
7 of.

8 MR. WAGNER: Is John Thornton a
9 trustee or fiduciary?

10 MRS. THORNTON: Not that I'm aware
11 of.

12 MR. WAGNER: Who uses credit cards
13 in the household?

14 MRS. THORNTON: I do.

15 MR. WAGNER: Does your husband, John
16 Thornton, have any credit cards?

17 MRS. THORNTON: Not that I'm aware
18 of.

19 MR. WAGNER: Where do you keep -- or
20 what financial institutions are your credit
21 cards at?

22 MRS. THORNTON: Target, Herberger's,
23 J.C. Penney's. I have one through AAA. I
24 think it's AAA Financial Services. I can't
25 think of -- I might have another store card. I

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1 don't -- not that -- nothing comes to mind.

2 MR. WAGNER: Are they all just store
3 cards or do you have any -- like one issued by
4 a financial institution just like --

5 MRS. THORNTON: Like a Visa or
6 MasterCard?

7 MR. WAGNER: Yeah.

8 MRS. THORNTON: Yeah. Well, that's
9 the what the AAA Financial is. It's a Visa
10 MasterCard -- or Visa card.

11 MR. WAGNER: Okay. Let's pause.
12 The time -- the time is 10:36, and John
13 Thornton has returned.

14 So continuing, you were referencing
15 the AAA card. What type of card was that?

16 MRS. THORNTON: It's a Visa card.

17 MR. WAGNER: A Visa? Okay. Is this
18 the principal one you use for your expenses for
19 the household, or, you know, when you spend
20 money with a credit card?

21 MRS. THORNTON: Yes.

22 MR. WAGNER: Okay. And do you know
23 -- so AAA Financial, is that who issued it or
24 is there a bank involved?

25 MRS. THORNTON: I don't know.

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1 There's just -- it's just --

2 MR. WAGNER: So you're looking at a
3 statement, AAA -- a AAA Financial Services.
4 Okay. Very good. We'll take a look at that at
5 the end. Thank you.

6 So I think I asked you this before,
7 but I just want to clarify. Does your husband,
8 John Thornton, have any credit cards?

9 MRS. THORNTON: Not that I'm aware
10 of.

11 MR. WAGNER: Okay.

12 MRS. THORNTON: No.

13 MR. WAGNER: What vehicles does your
14 husband, John Thornton, drive?

15 MRS. THORNTON: He drives my truck.

16 MR. WAGNER: Okay. What type of
17 truck is that?

18 MRS. THORNTON: It's a GMC. I'm not
19 sure of the year.

20 MR. WAGNER: 2000s?

21 MRS. THORNTON: It's older.

22 MR. WAGNER: Is it titled,
23 registered to you in Minnesota?

24 MRS. THORNTON: Yes, it is.

25 MR. WAGNER: Okay. Any other

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1 vehicles that he typically uses?

2 MRS. THORNTON: No.

3 MR. WAGNER: What other vehicles do
4 you own?

5 MRS. THORNTON: How is that relevant
6 to -- to why we're here today? I'm -- I'm just
7 not understanding your line of questioning.

8 MR. WAGNER: It's relevant because
9 you're married. And everything pertaining to
10 your finances is of interest to the government
11 since you're married and live in the same
12 household.

13 MRS. THORNTON: Okay. Well, I have
14 my documents that you requested. You also have
15 access to my tax returns for the last umpteen
16 years. So I don't understand why we're
17 continuing to go down this road.

18 MR. WAGNER: Well, in addition to
19 providing the records and the returns that you
20 filed, we do have the ability to secure
21 testimony. And that's what I'm doing. So
22 that's -- I do need to ask the question and get
23 a -- get a response.

24 MRS. THORNTON: Okay. Well, again,
25 I have no knowledge. Because we're here

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1 regarding my husband, I'm going to say this to
2 you. I have no knowledge of my husband's
3 income or any gross income as it's defined. I
4 don't have any information with regards to
5 books and records for any taxable years that
6 you're referencing, 2001, 2002, 2003, stated in
7 the summons. And I specifically have no
8 knowledge of any taxable income as computed
9 under Subtitle A. And the current documents
10 requested are just distinctive with John
11 Thornton's 2001, 2002 and 2003 issues with the
12 IRS. So I'm -- I provided my responses to you.
13 I'm not -- again, not sure why we need to keep
14 going down this road.

15 MR. WAGNER: Okay. Well, I will put
16 a note by the question. We can return to it.

17 Who pays the vehicle insurance?

18 MRS. THORNTON: I do.

19 MR. WAGNER: And who's the vehicle
20 insurance through?

21 MRS. THORNTON: Allied.

22 MR. WAGNER: And was that the same
23 as the homeowner's policy?

24 MRS. THORNTON: Yes. It's all
25 rolled into one.

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1 MR. WAGNER: Okay.

2 MRS. THORNTON: It's home and auto
3 together.

4 MR. WAGNER: And I think I may have
5 asked this, but I will ask it again: What are
6 your husband John Thornton's sources of income?

7 MRS. THORNTON: I have responded to
8 that question previously. I've given you my
9 response. Do you have any other questions?

10 MR. WAGNER: So is there no source
11 of income?

12 MRS. THORNTON: I've responded to
13 that question previously. I have no knowledge
14 regarding my husband's income. I have answered
15 this question.

16 MR. WAGNER: Okay. Does your
17 husband file individual income tax returns?

18 MRS. THORNTON: I have no knowledge
19 of that.

20 MR. WAGNER: Do you or your husband
21 maintain a safe deposit box?

22 MRS. THORNTON: I don't. I'm not --
23 have no knowledge of whether he does or not.

24 MR. WAGNER: What's your
25 relationship with Mark Stevens?

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1 MRS. THORNTON: He is a friend.

2 MR. WAGNER: And your husband's
3 relationship with him?

4 MRS. THORNTON: I guess you would
5 have to ask my husband that question.

6 MR. WAGNER: What's the nature of
7 the friendship?

8 MRS. THORNTON: My friendship with
9 Mark?

10 MR. WAGNER: Uh-huh.

11 MRS. THORNTON: He's -- he's a
12 friend. I don't know. What do you mean?
13 That's a -- that's kind of a -- I don't
14 understand the question.

15 MR. WAGNER: How did you meet?

16 MRS. THORNTON: Through my husband.

17 MR. WAGNER: Okay. And what's his
18 involvement with this proceeding?

19 MRS. THORNTON: Mark's involvement
20 with us, our friendship with Mark has
21 absolutely nothing to do with why we're here
22 today. So I am not sure how to answer your
23 question. I don't understand.

24 MR. WAGNER: Have you paid him any
25 money?

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1 MRS. THORNTON: No, I have not.

2 MR. WAGNER: Has your husband?

3 MRS. THORNTON: I have no knowledge
4 of that. If you have questions regarding my
5 husband's relationship with Mark, you need to
6 direct those to my husband.

7 MR. WAGNER: Okay. Regarding
8 vehicles again, I do need to know what vehicles
9 you own, because it pertains to the -- it's --

10 MRS. THORNTON: You would have that
11 information in my tax -- income tax, because,
12 obviously, I file an income tax return. I
13 itemize my deductions. The information on my
14 vehicles would be in that information.

15 MR. WAGNER: Well, not all vehicles
16 are listed on an individual income tax return.

17 MRS. THORNTON: Well, if I purchase
18 license tabs for them, that information is
19 available to you.

20 MR. WAGNER: Sure. But sometimes
21 people do not have that. I need to -- I need
22 to know what vehicles you own.

23 MRS. THORNTON: I own -- I own a
24 car. I own a truck.

25 MR. WAGNER: Okay. Your make and

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1 model for both of them?

2 MRS. THORNTON: The truck we already
3 discussed.

4 MR. WAGNER: Yup, the older GMC
5 truck. Yup.

6 MRS. THORNTON: The Honda Civic is a
7 2002 or 2001, I believe.

8 MR. WAGNER: So just the GMC truck
9 and the Honda Civic. Are there any other
10 vehicles?

11 MRS. THORNTON: Oh, a motorcycle. I
12 have a motorcycle.

13 MR. WAGNER: What's the make and
14 model?

15 MRS. THORNTON: A Honda Gold Wing.

16 MR. WAGNER: Do you know the year?

17 MRS. THORNTON: 2009 or 2010.

18 MR. WAGNER: Any other vehicles?

19 MRS. THORNTON: No.

20 MR. WAGNER: Are you licensed in
21 Minnesota as a driver? Do you have a Minnesota
22 drivers's license?

23 MRS. THORNTON: Obviously you know
24 that. Yes, I do.

25 MR. WAGNER: And what type of

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1 license do you have? Is it a regular motor
2 vehicle permit? Do you have a motorcycle
3 license?

4 MRS. THORNTON: I'm in the process
5 of getting that, actually, studying for that.

6 MR. WAGNER: What are the mileages
7 on these vehicles? The GMC --

8 MRS. THORNTON: You know, I have no
9 idea. Over 100,000 on both vehicles. That's
10 the best answer I can give you.

11 MR. WAGNER: Okay. Over a hundred.
12 And when were they acquired or purchased?

13 MRS. THORNTON: Back whatever year
14 they are.

15 MR. WAGNER: So they were purchased
16 new?

17 MRS. THORNTON: They were purchased
18 new back 13 years ago or whatever it was.

19 MR. WAGNER: And the motorcycle,
20 what year was that purchased?

21 MRS. THORNTON: Again, whatever year
22 it was purchased.

23 MR. WAGNER: Should we take a look
24 at the records you brought?

25 MRS. THORNTON: I have everything

Audio Recording

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1 separated out there.

2 MR. WAGNER: Okay. So we have the
3 credit card statements.

4 Mr. Thornton is leaving again at
5 10:45.

6 MR. WALLIN: Are these copies for
7 Mr. Wagner to keep or should we make
8 photocopies?

9 MRS. THORNTON: Yes. No, you can
10 keep those.

11 MR. WALLIN: Thank you.

12 MR. WAGNER: I'm reviewing the bank
13 statements as well. Anna Mae Dubusch, is
14 that --

15 MRS. THORNTON: That's my mom.

16 MR. WAGNER: Oh, your mother. Okay.
17 Do you still maintain this account?

18 MRS. THORNTON: I do.

19 MR. WAGNER: Okay. And do you only
20 have this joint account?

21 MRS. THORNTON: Yes.

22 MR. WAGNER: Okay.

23 MRS. THORNTON: It's with -- yes,
24 with my mother. It's my only checking account.

25 MR. WAGNER: Okay. Is there a

Audio Recording

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1 savings?

2 MRS. THORNTON: Yes. It's attached
3 to that as well.

4 MR. WAGNER: Okay. So it's a joint
5 checking/savings. Okay.

6 I'm looking here at a Wells Fargo
7 account statement, equity line. This is an
8 equity line of credit?

9 MRS. THORNTON: Uh-huh. Correct.

10 MR. WAGNER: On your home?

11 MRS. THORNTON: Correct.

12 MR. WAGNER: Okay. As of the
13 statement date back in July 21, 2013, you owed
14 \$10,600, approximately. Is that still about
15 the case? How much do you owe on it currently?

16 MRS. THORNTON: You know what?
17 Honestly, I don't know. There's -- you'll see
18 there's monthly payments taken from my account.
19 So I don't know. I don't know. I can't answer
20 that for you.

21 MR. WAGNER: Oh, okay. So here are
22 the more recent statements, it looks like.
23 7,000. Okay.

24 Our recorder has ceased, so we will
25 use the next tape.

Audio Recording

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1 MR. WALLIN: At 10:48 we inserted a
2 new tape.

3 MR. WAGNER: Okay. Now.

4 MR. WALLIN: Okay. At 10:48 we
5 inserted a new tape into the tape recorder as
6 the old tape expired.

7 MR. WAGNER: Yes. New technology,
8 like you mentioned.

9 Looking at your investment
10 statements, RBC Wealth Management, an IRA, and
11 then a 401(k), it appears, Securian. This is
12 through your employer?

13 MRS. THORNTON: Correct.

14 MR. WAGNER: Okay. Did you maintain
15 this checkbook register or was it prepared
16 specifically for this appearance?

17 MRS. THORNTON: No. That is the one
18 I had in my -- with my bank records.

19 MR. WAGNER: Okay. This is 10/5, it
20 starts.

21 MRS. THORNTON: Right. It
22 encompasses the period you were looking for.
23 So -- so you were looking for information from
24 -- starting with -- was it February back? So
25 February, March and April, correct?

Audio Recording

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1 MR. WAGNER: Our summons just
2 indicates your check -- current checkbook
3 register.

4 MRS. THORNTON: Oh, this is the one
5 -- I thought it was for the time period you
6 were looking at. That was -- coincide with the
7 -- with the time. Because what did it say?
8 The previous six months' bank statements. So
9 I --

10 MR. WAGNER: Yes.

11 MRS. THORNTON: -- I pulled the
12 check register that is for that time period --
13 that encompassed that time period.

14 MR. WAGNER: Okay.

15 MRS. THORNTON: Is my understanding.
16 So it includes more than what is there, but
17 that's the time period that was --

18 MR. WAGNER: Okay. I presume this
19 -- these are records that you provided are for
20 us, but -- Mr. Thornton is joining us again at
21 10:52. I presume you want this returned?

22 MRS. THORNTON: If I could.

23 MR. WAGNER: Yes.

24 MRS. THORNTON: I mean, if you need
25 copies, you could make copies of the pages.

Audio Recording

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1 MR. WAGNER: Yes, that's what I was
2 envisioning.

3 MRS. THORNTON: Yup.

4 MR. WAGNER: Okay. So I think we
5 will do that. We'll pause here at 10:52. I'm
6 going to make copies of the checkbook register
7 and then we'll resume after I do that.

8 MRS. THORNTON: Okay.

9 MR. WAGNER: And I'll return the
10 original to you. Okay?

11 MRS. THORNTON: All right.

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23	MRS. THORNTON: Yeah. That's fine.
24	MR. WAGNER: Okay. The time is
25	11:00 a.m., the 4th of December. We're

Audio Recording

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1 reconvening after pausing to make copies of the
2 checkbook register. This is Jeffrey Wagner.

3 So I've made the copies.

4 MRS. THORNTON: Okay.

5 MR. WAGNER: This is yours.

6 MR. WALLIN: I'm returning the
7 checkbook register to Mrs. Thornton.

8 MR. WAGNER: Mr. Wallin, I think you
9 had a few questions. Do you want to --

10 MR. WALLIN: So would you -- with
11 the way that your family expenses are run,
12 would you consider your husband to be a house
13 husband?

14 MRS. THORNTON: I've already
15 responded to that question.

16 MR. WALLIN: No one asked that
17 question yet.

18 MRS. THORNTON: Yes. Mr. Wagner
19 did.

20 MR. WAGNER: I don't believe that's
21 how I asked it.

22 MRS. THORNTON: Well, it was
23 rephrased. So I've already responded to that
24 question.

25 MR. WALLIN: Could you refresh my

Audio Recording

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1 memory, then, how you answered it?

2 MRS. THORNTON: He has the notes. I
3 believe you do, too.

4 MR. WALLIN: I didn't ask -- that
5 question isn't on my list of questions.

6 MRS. THORNTON: I have no knowledge
7 of John Thornton's income, which is not defined
8 in Title 26, so I'm not exactly sure what that
9 really means. Any gross income of John
10 Thornton, any books and records, taxable years
11 2001, 2002 and 2003, as stated in the summons.
12 And, specifically, I have no knowledge of any
13 taxable income computed under -- excuse me --
14 Subtitle A. And the current documents I have
15 provided to you per your request.

16 MR. WALLIN: And I'm just asking if
17 you thought he was considered a house husband.

18 MRS. THORNTON: Asked and answered.
19 You have my response.

20 MR. WALLIN: Okay. And I have one
21 other question. You testified that you were
22 married, I believe, in 1998.

23 MRS. THORNTON: Correct.

24 MR. WALLIN: And at that time did
25 you have a prenuptial agreement with

Audio Recording

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1 Mr. Thornton?

2 MRS. THORNTON: That has no
3 relevance on what we're here -- what does it
4 have to do with me today?

5 MR. WALLIN: Well, that's -- we're
6 asking the questions.

7 MRS. THORNTON: I have no knowledge
8 of John Thornton's income.

9 MR. WALLIN: I didn't ask about his
10 income. I asked if you had a pre -- if you
11 yourself had a prenuptial agreement with
12 Mr. Thornton prior to your marriage in 1998.

13 MRS. THORNTON: I have no knowledge
14 of John Thornton's income.

15 MR. WAGNER: I would -- I would say
16 that it is relevant, because, generally,
17 prenuptial agreements or spousal agreements
18 pertain a lot to income and assets.

19 MRS. THORNTON: I have responded to
20 your question.

21 MR. WAGNER: So if you -- we do need
22 to know if you have one, and if so, you know --

23 MRS. THORNTON: I've provided my
24 response to you.

25 MR. WAGNER: Okay. Well, you know,

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1 I do think that's one question that we really
2 do need an answer to. The response you've
3 provided to us, your written response is
4 unsatisfactory.

5 MRS. THORNTON: That's my response.

6 MR. WAGNER: Okay. Well, you've
7 been generally cooperative so far.

8 MR. WALLIN: Did you prepare that --
9 from time to time you read off a piece of
10 paper.

11 MRS. THORNTON: Yes. These are my
12 notes. These are my notes for this meeting.

13 MR. WALLIN: And did you prepare
14 those notes yourself?

15 MRS. THORNTON: These are my notes
16 for this meeting.

17 MR. WALLIN: But did you prepare
18 your notes?

19 MRS. THORNTON: These are my notes
20 for this meeting.

21 MR. WALLIN: Did somebody else
22 prepare those notes for you?

23 MRS. THORNTON: These are my notes
24 for this meeting.

25 MR. WAGNER: Well, I do think we

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1 need a meaningful response. I mean, as you're
2 also aware, you were at the court hearing, I
3 mean, I do want an answer to the question
4 related to whether or not you have a spousal
5 property agreement or a prenuptial agreement.

6 MRS. THORNTON: I have provided my
7 response to --

8 MR. WAGNER: And your response is
9 your prepared statement about income?

10 MRS. THORNTON: Correct. You have
11 -- I have previously answered your question.

12 MR. WALLIN: I have a question on
13 the mortgage. And usually in Minnesota both
14 spouses have to sign on the mortgage. Is
15 Mr. Thornton also on your mortgage with you or
16 are you the sole party responsible to the bank
17 for your real estate mortgage?

18 MRS. THORNTON: I have responded to
19 that question, and you also have documentation
20 which shows the -- you can see where the --
21 where I make my mortgage payments to them and
22 who is making the payments.

23 MR. WAGNER: We can see maybe --
24 I'll need to look at the records in further
25 detail. Perhaps you're making the payment, but

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1 that doesn't mean that your husband may not be
2 obligated to the bank to pay that.

3 MRS. THORNTON: That is my
4 obligation.

5 MR. WAGNER: It's your obligation
6 exclusively?

7 MRS. THORNTON: I have no knowledge
8 of my husband's income, any gross income.

9 MR. WALLIN: Maybe it would be
10 easier to ask, did you own this house before
11 you were married to Mr. Thornton? Is this a
12 premarital asset?

13 MRS. THORNTON: I've already
14 responded to your question.

15 MR. WAGNER: You haven't responded.
16 It's whether or not it's a premarital asset.

17 MRS. THORNTON: I've responded to
18 your question.

19 MR. WALLIN: I have no additional
20 questions.

21 MR. WAGNER: I do not, either. So
22 the meeting is concluded.

23 MRS. THORNTON: Thank you.

24 MR. WALLIN: At 11:05.

25 MR. WAGNER: At 11:05.

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2 STATE OF MINNESOTA:)
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4

5 I hereby certify that I transcribed the
6 audio recording recorded on the 4th day of December;

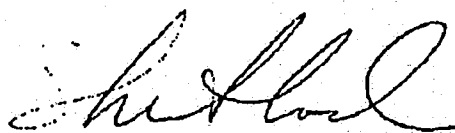
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16 That I am not financially interested in the
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20 my impartiality;

21 WITNESS MY HAND AND SEAL THIS 10th day of
22 December, 2014.
23

24 

25 _____
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Notary Public, Hennepin County, Minnesota
My commission expires January 31, 2015

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